

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

SECURITIES AND EXCHANGE
COMMISSION,

Plaintiff,

v.

CHETAN KAPUR, et al.

Defendants.

Civil No. 11-cv-8094 (PAE)

DECLARATION OF PRESTI & NAEGELE

I, JOSEPH ROMANO, am a custodian of records for Presti & Naegele, located at 225 West 35th Street, 16th Floor, New York, NY 10001. The records transmitted to the United States Securities and Exchange Commission are true and accurate copies of such records and were made or received at or near the date appearing thereon by or from information transmitted by a person with knowledge thereof. Moreover, such records are kept in the course of Presti & Naegele's regularly conducted business and it is the regular practice of Presti & Naegele to make and receive such records.

Pursuant to the provisions of 28 U.S.C. Section 1746, I declare under penalty of perjury that the foregoing Declaration is true and correct.

Executed on this 5th day of May, 2015.

Joseph Romano
CUSTODIAN OF RECORDS

From: Chetan Kapur
To: Joseph Romano
Subject: Accountant Letter
Date: Thursday, August 19, 2010 12:24:21 AM
Attachments: model of Accountant letter.doc

Hi Joe –

My family is setting up a trust structure with the firm noted in the attachment above. Their compliance department per their standard procedure needs an accountant letter to confirm basically that we file taxes. If you could kindly fill out this letter on my behalf, it would be much appreciated.

Best,

Chetan Kapur
Managing Director, Investment Committee Member
AIM Advisory Group LLC
150 East 52nd Street, 11th Floor
New York, NY 10022
Main : 212-277-8121 (x12)
Direct: 212-672-0391
Fax: 212-906-9165